

“Is it turned on now?” - Reflections on undertaking oral history in accounting.

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Abstract

The objective of this report is to assist those undertaking an accounting oral history project for the first time by reporting on two recent oral history projects. While restricting discussion to the ‘nuts and bolts’ of undertaking recording oral history interviews, this is provided in sufficient detail, with reflection on past experiences, to benefit a researcher starting their first project.

1. Introduction

Oral history as a recognisable discipline was established only 50 years ago, and in the early years there was continuing debate concerning its value among historians who favoured more ‘traditional’ sources. Some seminal contributions to oral history offer clear demonstrations of its value, such as Thompson (1988), Samuel and Thompson (1990), Slim and Thompson (1993) and anthologies such as McMahan and Rogers (1994), Dunaway and Baum (1996) and Perks and Thomson (1998). In the USA in 1989 two documents provided clear guidance for researchers: the American Historical Association's “Statement on Interviewing for Historical Documentation” (1989) and the Oral History Association's “Evaluation Guidelines” (1989). These made clear the need for interviews to be deposited in archives and made available for research by others, (Ritchie, Shulman, Kirkendall and Birdwhistell, 1991). A 1999 issue of the *Transactions of the Royal Historical Society* offered a series of articles on the uses of oral history and the criticisms of it levelled by historians who valued documentary sources over oral ones. The articles also

focus on the methodological problems of memory in oral and written accounts, and challenge an influential interpretation of historical change by addressing the question of whose memory is recorded, and the nature of the distinction between individual and collective or social memory (Thane 1999) (Thomson 1999a).

There are also publications which focus more on technical advice such as Davis, Back and MacLean (1977) and Sommer and Kay (2002). Other guides to the oral history method are in the nature of comprehensive handbooks, such as Yow (1994) and Howarth (1999); or lighter pocket-guide type of publications such as Hutching (1993), Bolton (1994), and Fyfe and Manson (1997). Many of these reflect the extension of methodological debates in the last two decades to issues such as:

- Interviews occur within culturally specific contexts and systems of communication, so there is no one right way of doing it;
- New thinking about memory and recollection challenges those using oral history records in their interpretation of the data, and methodological debate in oral history has moved to include consideration of “the values of remembering for the narrator” (Thomson 1999b);
- New technologies have produced debate concerning the best method of recording and archiving ‘broadcast quality’ historic material. Some Archives are welcoming CD recordings, other prefer Minidisks, while others prefer analogue¹ or DAT/DDS tapes².

2. Oral History in Accounting

An early report on the uses of oral history in accounting by Collins and Bloom (1991) stimulated further debate. They saw its role as complementing the written record, but correctly anticipated that changing technologies could enable it to evolve into a contemporaneous audio-visual method. Carnegie and Napier (1996) described some studies to date, but considered its potential was still largely unfulfilled. Hammond and Sikka (1996) saw it having more potential, in particular, to give voice to the silenced and to challenge the more established histories in accounting. Tyson discussed some benefits and limitations of oral history interviews, examining examples from a recently completed oral history project to illustrate how recollections about the past help illuminate aspects of 20th-century cost accounting history that neither conventional nor critical historians had clearly revealed (Tyson 1996).

¹ Traditional non-digital magnetic tapes are referred to as Analogue tapes

² Digital Audio tapes (DAT) have largely been superseded by Digital Data Storage (DDS) tapes. Sony’s DDS tapes store 12GB of uncompressed data and 24GB of compressed data. Uncompressed data is important for high and low frequency sounds, as in music or whale song, but is less significant for the spoken voice recording.

Some oral histories have also been undertaken on individuals, for example, a review of some functional and methodological issues involved with oral history was considered by Derek Matthews in his oral history funded by the Institute of Chartered Accountants in England and Wales. He also presented an interview with Sir John Grenside, a leader in the accounting profession post-World War II, (Grenside and Matthews 2000). Parker (1994) undertook a study of an individual, Professor Louis Goldberg; interviewing not only Professor Goldberg, but also colleagues and others associated with him. Mumford (1991) examined movements from the profession to the corporates in the early twentieth century, illustrating the ambiguities for managers as members of the profession while employed in business. An oral history institutional study concerning the evolution of the professional body in Kenya was presented at the last Accounting Historians Conference in Melbourne (2002) by Sukhi Sian. Events in the history of accounting standards have also been studied, such as the study of the inflation accounting events and the collapse of the newly introduced CCA standard in New Zealand, (Baskerville 1999). An oral history in one of its purest forms would be the study of the history of Arthur Andersen by Leonard Spacek (1989); this presented a series of interviews in verbatim form with little interpretation or synthesis.

Minority groups: it is in the area of recording the history of minority groups that oral history has its strongest roots, and this has also been addressed by accounting historians. In addition to Theresa Hammond's comprehensive review of the entry of blacks into the profession (Hammond 2002), there is the work of Kyriacou (2001) on experience of minorities in the United Kingdom, and the experience of women in the mid-twentieth century in New Zealand by Emery, Hooks and Stewart (2002).

This selection of some accounting studies using an oral history approach shows that although it has been applied in different aspects of accounting history, there are many as yet untouched areas which would benefit from such a method, such as auditing, tax, individuals in the profession, the professional bodies and universities, the evolution of changes in sector reporting such as the public and not-for-profit sector, and lobbying practices in standard setting. It is the objective of this paper to assist those undertaking an oral history project for the first time by reporting on recent oral history projects, and while restricting discussion to the 'nuts and bolts' of undertaking recording oral history interviews, to provide sufficient detail of past experiences to benefit a researcher starting their first project.

3. What distinguishes oral history from interviewing as a research method?

There is more in common between oral history and interviewing as a research methodology than differences, and both share the same methodological issues in qualitative analysis. However, it is of note that:

- There is a historical dimension to the research objective in an oral history interview, and analysis includes a historical reconstruction of sequences of events.
- In oral history projects the researcher is obligated to deposit the tapes in an Oral History Archive. Therefore early on the research project, the researcher identifies the ultimate repository, and then liaises with them during the project to ensure their requirements are met.
- There is no assurance of confidentiality of material once the transcript has been approved, assuming the standard agreement form was signed without qualification. An example of an Oral History agreement form is provided Appendix A.
- Repository in a public archive often appeals to participants, but it needs to be reminded to them during the interview. Resist the temptation to let them talk if it is likely that that section will later be required to be deleted from the tape; instead, offer to turn the recorder off. In much accounting research they are habitually reticent to name other partners or clients, but such an instinct only rarely reduces the value of information provided.
- Oral history is dialogue, not interviewing; it is not guided by a sequential list of questions; in fact it is preferable to allow the conversation to cover areas in a natural progression. It is only at the end the interviewer should refer to the list of topics/issues to ensure nothing has been overlooked.

Implications for the researcher:

Because the participants agree to the recordings being lodged in the public domain, there are few problems with publication of material once their agreement has been given. It makes ultimate published accounts more personable as participants can be referred to by name, and alleviates problems with getting permission for publication.

4. Ethics

Oral History Associations have an ethical code to be followed by members. Even if not a member, an awareness of and commitment to this Code will demonstrate to any institutional

ethics committee that the highest standards are being followed in the research. An example of one such Code is provided in Appendix B.

5. How are the participants selected?

There are two methods of selecting the group:

- **Top down:** start large and let the group get smaller. For example, my most recent project started by identifying the names of partners in large CA firms who were all partners continuously from 1982 – 1992. I added to this all those who had been partners at any stage in that decade in the CA firms which collapsed, giving a total of 524 names. 488 addresses were found and a survey administered. It included a question as to whether they would be interested in being part of an Oral History study in Stage 2 of the project. There were 108 responses, of which 38 retired members and 45 non-retired members expressed an interest in receiving further information. All 26 retired members who eventually consented to Oral History participated; and a further 31 non-retired respondents were asked if they would like to be part of the Oral History cohort. Three other interviewees were approached from recommendations during the project. Fourteen of this second group agreed, resulting in a cohort of 40. One was subsequently too ill, and one joined in an interview in progress. There were 39 interviews, and 40 interviewees.

With a ‘top-down’ approach the participants are interested and enthusiastic. They had three opportunities to say ‘No’: (i) by not replying to the survey; (ii) by not indicating interest in further involvement or (iii) by not responding to the second letter with further information and the Oral History consent form. Not only is it not permitted ethically to insist that someone must be interviewed, but the group of participants will be an enthusiastic and enlightening group of participants if they are given an easy route out of the project; so lay the cards on the table right from the start. No surprises. They know that these tapes will end up in the National Archives; often that is an attractive benefit to them because family genealogists, or even their own great grandchildren, may access the tapes.

- **Bottom-up:** Bottom-up means finding participants more intuitively. Read relevant material in practitioner’s journals, identifying the authors; who were key officers in professional bodies or in business? Ask professors and members of the profession ‘Who would be a good person to talk to?’ and then use any means of extending this network. Don’t be disappointed if some of the participants are less than keen; they may feel morally obligated because a friend has asked them to agree to participate. An unwilling

participant should be avoided. However, sometimes the person who prefaces the interview with “I don’t know if I can help much” has offered fruitful and comprehensive information. If they are interested in participating, accept; often such modesty is found to hide a wealth of experience. This approach was used in a 1992 project resulting in 11 participants. Five did not reply to the invitation, and one person disagreed with the research objectives and was not interviewed.

6. Dialogue, not interview

In all cases, guide the discussion as a dialogue. Once under way, talk only a little, and leave a long pause after any question. Use non-verbal cues and responses (nodding, leaning forward etc) to keep the narrative flowing as much as possible so the transcript is relatively uninterrupted. Some will be prepared to give very thoughtful reasons, but a question may be unexpected. Pausing gives them space to consider and reflect; the longer the reflection, the more useful their response may be. When the transcript is typed up, the interviewer’s input should be about 10% of the transcript. More than this, and the interviewer may be talking too much.

Allow plenty of time to give them your own credentials and background at the start. The letter seeking their participation has already provided them with a clear statement of the objectives of the research, as some may be nervous as to what questions are going to be asked. A telephone or e-mail contact before each interview to confirm the arrangement also permits them to check they have clear understanding of what will be expected.

If the cohort is a group of the same age, they will be very interested to know who else is being interviewed, particularly if they are people from the same firm. Once consent to interview has been granted, there is no need to keep this information confidential unless there is a particular concern they will talk someone else out of it. I have always showed them a list of the Oral History cohort with no ill effects; it appears to increase their interest and confidence in the project.

Preparation undertaken before the start of the interview is also important in increasing their confidence in the quality of the project. For example, in interviewing about the history of the CA firms, it was expected that I would have at my fingertips all the names of all previous firms etc. and be knowledgeable of a variety of people and events in business forty years ago. Let them explain the significance of an oblique comment if the meaning is unclear; it can open a floodgate of unrecorded information. For example, identifying the financial effect on CA partners of out-of-court settlements of audit liability cases, a topic impossible to research from media or firm history books.

As the project progresses, unexpected topics are often alluded to by earlier participants, so take any opportunity of extending your topic to a previously unanticipated area. Continue to give them your own background, if appropriate, during the dialogue; in approximately half of the set of recent interviews, there was a commonality, a link, with the participant, through family friends, common experiences etc. Such links are invaluable in building their comfort and trust during the discussion.

7. Equipment

The Oral History repository where the tapes are going to be lodged will provide guidance on the types of recordings that are acceptable; it may be Minidisk, DAT or ordinary magnetic (analogue) tapes, or compact discs. If using ordinary magnetic tapes, some require the 60-minute length, rather than 90-minute, to avoid stretching. The Oral History Repository and your local Oral History Association will also be able to give advice on many other aspects of the recording and archiving process, with newsletters, training sessions, local conferences, workshops, journals, and Web resources. Some recording equipment may be able to be hired from them. If using a usual type of small recording device, turn off any voice activated system, as a long pause may be just as important as the spoken word. The same rule applies to automatic level controls; it is better to adjust manually. Most oral historians prefer recorders with a variable speed control for transcribing, a tape-count meter, and a visual display of the recording level (LED meters). Expert recorders often use headphones to listen to the sound levels and quality while the recording is in process. In every case don't trust what can be heard with your ears; always check the recording quality within the first ten minutes.

A photograph can also be included when the material is deposited in Archives, and anticipation for this can be included in part of the Consent process. There is a wide overlap between video interviews and Oral History; some researchers use video interviews for all their recordings when they envisage a future documentary.

8. Seating and Microphone

Arriving with a formidable bag of equipment, tapes and notes may surprise the participants at first, but the more comfortable you are with your equipment, the comfortable the participant. Similarly, if seating is not appropriate or uncomfortable, and there is background noise or any other distraction, discuss before the recording starts; they will appreciate the commitment to a high-quality interview. Follow their preference for seating, but try to be seated at right angles or opposite to optimize eye contact.

It is the microphone rather than the actual recorder which has most effect on the quality of the recording; so a long cord on the lapel microphone is necessary if it is not of the cordless type³. The recording device is best placed close to the interviewer to monitor when one side of the tape finishes, and also undertake the sound-check early on in the interview. Lapel mikes can be very sensitive and some interviewers consider that their voice can be adequately recorded on the lapel mike being worn by the participant. Others prefer equal weight given to both voices. Some interviewers use a hand-held directional microphone; the advantage of this is it tends to ensure that only one person speaks at one time. Another alternative is for each have a microphone on a stand or boom. A single flat-bottomed table microphone is the least preferable as it picks up a lot of table noise and movements, but it is still better than relying on the built-in microphone in the recorder. The objective is to achieve a broadcasting or recording quality recording as much as possible. Your sonological awareness improves while listening to the copies of first few tapes, and realising what works and what doesn't. Don't wait to the end of the project to start listening to your tapes.

9. Starting off

Most Archives require Biographical information to accompany each tape. This is so users of the Archive can clearly identify the subject of each interview. This Biographical detail includes their date of birth, education, parents, siblings, children, marriages etc. A recommended approach is to send them a copy of the Biographical Form when asking for their consent - so they know it is coming - but do not ask them to fill it out. Indicate that the discussion will start with going over such biographical details, so the interview starts with their talking on the record while supplying that information. The advantage of not requiring them to fill out the form beforehand is that this provides a valuable opportunity for them to warm up talking through a very familiar area of their past, and for the interviewer to learn more about them and their background in a responsive setting before getting to the heart of the research topic.

10. Trust and respect

Any research project requires your respect of the participants, but some oral historians have battled with the issue of how to maintain respect when disagreeing with their political or personal views (Smith 2002). It is a characteristic of the professional researcher that they can build an atmosphere of mutual respect for the purposes of the research project. Unlike oral history in other areas, oral history in accounting has not been dominated by research areas from the perspective of 'the underdog', or minority classes; but if undertaking such a study, a researcher from a

³ Called a lavalier in USA

University may inadvertently appear an authoritative figure. Trust is facilitated if sufficient time is provided for pre-recording discussion - even in some cases having a face-to-face meeting beforehand - so they know the objectives, what to expect and what is going to happen to the recording; providing your own background, meeting on 'their patch', dressing appropriately, looking comfortable, maintaining eye contact (when culturally acceptable) and reflective listening techniques.

Allow each line of thought to develop into a full narrative. This means listening to their response and asking further questions to clarify and extend their line of thought, as well as non-verbal prompts. The most valuable questions are of the 'why' and 'how' type: Why did that occur? How did you feel about that happening?; or, in response to an unexpected occurrence, 'How can you explain that? Only at the end of each segment ask the 'when' question - "So that was in 1955 or 56?" Any earlier and it may interrupt their train of thought. As they talk, jot down any words or names where the spelling may be a problem for the transcriber and check spelling during a natural pause.

11. The location

Be prepared to interview them at their choice of location. Some will ask to come in to your office, but it is a privilege if they invite you to their home, as this is the preferred location - but always take an extension cord. It is risky to depend on batteries in the recording unit for the recording itself, as any fluctuations in power will affect the tape quality. Many interviewers will take the batteries out of the machine and rely on mains power to avoid any such risk, unless interviewing out of doors or 'on-site'. Although the home interview has to accommodate interruptions from dogs barking, telephone calls, children bursting in, etc., it is the location where the most comprehensive perspective of them and their history can be achieved. It is also often a good location in that furnishings may be soft. If interviewing in a downtown office, it may be a spartan resonant room with metal furniture and no drapes, resulting in a noisy and reverberating interview, and often a large table increasing inter-personal distance. In that situation test and re-test the recording once underway to ensure the best position for the microphone.

12. Hospitality

When first arriving, tea or coffee may be offered, and the rule is: always accept. If a tea break comes in middle or at the end, recourse to lollies or barley sugars is a good backup if the participant gets a dry throat. Avoid undertaking an interview when there is a timing deadline at the other end. If it is a plane to catch, tell them; otherwise, stay there and avoid any premature

ending to the event. The meeting will take much longer than anticipated on at least half the occasions. They will have asked ‘how long it will it take?’ and you will probably have said an hour or an hour and a half. But ask them at the start of the interview if they have to be finished by a particular time. No matter if they said they will only give an hour; when it goes on much longer, it means they are enjoying themselves. Allowing as much time as it takes increases the frequency of an in-depth interview which provides an invaluable and unique record.

13. So it’s in the bag.....

The interview has finished; but they are expecting some follow up: some of it will be formal, as best practice is to send them a transcript of the discussion. Before then, thank them with a note (hand-written is particularly appreciated in the older generation) or a phone call. A project website is also useful, so participants can track outcomes from the project, review findings, and provide any feedback or corrections. A note of warning: there is some debate on the advisability of putting the actual interview transcript on the website, as there is a perception that lodging in Archives is somehow less public than on the Web.

If using analogue tapes, handle particularly carefully to avoid any damage. First of all, push in the plastic tabs at the back of each cassette so that the material cannot be accidentally recorded over⁴. Label carefully and get copies made. Most faculties have staff in the Audiovisual Departments who can do copies of tapes immediately. After the participant has approved the transcript, check again that the start of each side includes names and date data on the actual recording. With analogue tapes, listen beforehand to the length at the start of each tape which is unrecordable; usually the first 5 - 10 seconds cannot be recorded on, and it is important that the header section on the tape is not recorded on this blank portion.

There are some problems with Minidisks; the Sony Recorder used to have a quirk in that if the disk was taken out after recording starts , it would record over recorded material. It is then necessary to use the End-Search or End-stop button before starting recording again to avoid this problem.

14. Archiving

Back up whatever recorded, either onto tape or CD. Keep the original recording, the “Master” as it is called, in dry and secure storage (store tapes side on, not flat) and back it up on multiple

⁴ If you need to add anything to the start of end of the tape, you can cover over the broken tabs with cello tape to permit you to record over the tape.

storage media. The same applies to transcripts; once approved by the participant, copies may be kept on floppy disks or CDs.

When archiving the recording in the public repository, the Biographical information, keywords, transcript or interview synopsis, and Oral History Recording Agreement Form accompany it. Check at the start of your project with the repository as to their specific conditions.

15. Transcribing

There is no easy or fast way of doing this; the time-honoured advice is that the only way to deal with it is to throw cash at it. It takes at least twelve hours to prepare, record, and process one hour of tape. Do not undertake any transcribing off original tapes; always use copies.

There are significant benefits in getting a complete transcription:

- It is expected by some participants that they will only agree to the release of the data into the public domain once they have approved the transcript
- The participants appreciate having their own copy for their files – most often, they will Xerox a copy before sending it back with any request for deletions, or clarifications
- It can be sent in both hard and soft form to the Archive with the tapes
- It facilitates your own analysis; even if not using N6 (Nud*ist)⁵ or NVivo for analysis, the transcripts can be compiled into one Word file and searched for certain phrases or references etc.
- Each tape needs to be listened to several times to check each transcript; this enables both a recall and memorization of the dialogue which assists in the correct interpretation of some comments - such as sarcasm, reticence, distaste, or pleasure.

Once the transcribing is complete, and the participants have checked and approved all transcripts, then the analysis starts. It is not the objective of this report to examine arguments concerning the most appropriate methods for data analysis; in this, oral history shares the same issues as interview analysis. However, an oral history project allows checking the findings back with the participants, for example, putting draft papers on the Project Website etc., and thereby ensuring a high level of integrity to the eventual outputs from the project. But output is not restricted to the written word...

⁵ <http://www.qsr-software.com>; Gahan & Hannibal, 1998

16. “Work from the tape that has in and of itself power”⁶

How the research can be best disseminated may not become clear until a long period after the recording of interviews has finished, but there has been an extraordinary revolution in sound democratisation. The participants may have revealed aspects of their own lives and business history which is otherwise unrecorded, and they can educate and illuminate the daily life, the business cycles and the once-in-a lifetime events which are the basis of future events. Years ago it would have been prohibitive costly to transform the research record into a compact disc (CD); now with US\$200 and four days in the studio, a sound production can now be produced that people used to have to have ten years of training to do. Increasingly, oral history researchers are developing and issuing CD recordings of an anthology of research (Crigler and Arrigo; a 2002 CD). A CD can complement a research presentation, provide a unique teaching resource, or provide an alternate media for the substantive research output, but is based on a historical archive of high quality recordings. Best research practice means not only obtaining the best quality recordings within your budget, but having enough time to explore integrate and publish the data in multiple media to achieve the full research potential.

International links

International Oral History Association www.ioha.fgv.br
Oral History Society (UK) www.oralhistory.org.uk
Oral History Association (US) <http://omega.dickinson.edu/organizations/oha>
Columbia University Oral History Research Office (USA)
www.columbia.edu/cu/libraries/indiv/oral
Canadian Oral History Association www.ncf.carleton.ca/oral-history
National Library of Australia Oral History Collection www.nla.gov.au/oh
National Oral History Association of New Zealand www.oralhistory.org.nz

Periodicals:

Oral History Association of Australia Journal.
Oral History in New Zealand. National Oral History Association of New Zealand.
Oral History. Oral History Society (Great Britain)
The Oral History Forum (Canada)
The Oral History Review. Oral History Association (USA)

⁶ A comment by Charles Hardy III at a workshop on Digital technologies at the Oral History Association 36th annual meeting "Global Linkages - the Internationalization of Everyday life" San Diego, 2002

Appendix A:

**An example of an Oral History Recording Agreement Form as used by the Alexander
Turnbull Library National Archives Repository, New Zealand**

FULL NAME OF PERSON INTERVIEWED
NAME OF INTERVIEWER
DATE OF INTERVIEW
COMMISSIONING ORGANISATION/PERSON
COPYRIGHT HOLDER

1. PLACEMENT I, the person interviewed, agree that a recording of my interview and accompanying material will be held at

2. ACCESS I understand that the recording of my interview and accompanying material may be made available to researchers at the above location, **subject to any restrictions in paragraph 4 below.**

3. PUBLICATION I agree that the recording of my interview and accompanying material may be quoted in published works in full or in part and that the recording may be broadcast or used in public performances in full or in part (including electronic publication on the internet), with the written consent of the copyright holder, **subject to any restrictions in paragraph 4 below.**

4.	I require that there will be NO access to	<input type="checkbox"/>	(tick appropriate box)
	I require that there be NO publication of	<input type="checkbox"/>	
	I require that there be NO electronic publication on the internet of	<input type="checkbox"/>	
the following sections of my interview and accompanying material before the review/release date indicated WITHOUT MY PRIOR WRITTEN PERMISSION.			
SIDE NUMBERS:		REVIEW/ RELEASE DATE:	

5. PRIVACY ACT: I understand that this Agreement Form does not affect my rights and responsibilities under the Privacy Act 1993.

6. COMMENTS

Signed: Person interviewed

Interviewer

Date

Date

NOTE: The terms of this agreement form may be revised or amended only by the person recorded or by the commissioning organisation or person with the authority of the person interviewed. Any amendment must be registered with the commissioning organisation or person.

Appendix B:

An example of a Code of Ethical and Technical Practice from the New Zealand Oral History Association

This Code exists to promote ethical, professional and technical standards in the collection, preservation and use of sound and video oral history material

Archives, sponsors and organisers of oral history projects have the following responsibilities:

- to inform interviewers and people interviewed of the importance of this Code for the successful creation and use of oral history material
- To select interviewers on the basis of professional competence and interviewing skill, endeavouring to assign appropriate interviewers to people interviewed
- To see that records of the creation and processing of each interview are kept
- To ensure that each interview is properly indexed and catalogued
- To ensure that preservation conditions for recordings and accompanying material are of the highest possible standard
- To ensure that placement of and access to recordings and accompanying material comply with a signed or recorded agreement with the person interviewed
- To ensure that people interviewed are informed of issues such as copyright, ownership, privacy legislation, and how the interview and accompanying material may be used
- To make the existence of available interviews known through public information channels
- To guard against possible social injury to, or exploitation of people interviewed

Interviewers have the following responsibilities:

- To inform the person interviewed of the purposes and procedures of oral history in general and of the particular project in which they are involved
- To inform the person interviewed of issues such as copyright, ownership, privacy legislation, and how the material and accompanying material may be used
- To develop sufficient skills and knowledge in interviewing and equipment operation, e.g. through reading and training, to ensure a result of the highest possible standard
- To use equipment that will produce recordings of the highest possible standard
- To encourage informative dialogue based on thorough research
- To conduct interviews with integrity
- To conduct interviews with an awareness of cultural or individual sensibilities
- To treat every interview as a confidential conversation, the contents of which are available only as determined by written or recorded agreement with the person interviewed
- To place each recording and all accompanying material in an archive to be available for research, subject to any conditions placed on it by the person interviewed and to inform the person interviewed of where the material will be held
- To respect all agreements made with the person interviewed

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